

Department of Commerce and Labor

Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: General administrative costs for the department; program costs for economic development; program costs for international business development; program costs (used as match) for community and rural development; and program costs for the film bureau. The General Fund also fully funds Rural Community Development Grants, Gem Community Implementation Grants and 12 Rural Economic Development Professionals.

Budget Unit: COAA(240) Commerce

FY 00 \$2,973,812	FY 01 \$3,295,200	FY 02 \$7,037,825	FY 03 \$6,292,531	FY 04 \$6,254,400
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Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: To cover the costs of administering the Minimum Wage and Hour laws.

Budget Unit: EMAD(240) Wage & Hour

FY 00 \$428,159	FY 01 \$423,685	FY 02 \$471,032	FY 03 \$527,087	FY 04 \$433,274
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Total General Fund (0001-00)

FY 00 \$3,401,972	FY 01 \$3,718,885	FY 02 \$7,508,857	FY 03 \$6,819,618	FY 04 \$6,687,674
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Fund: Indirect Cost Recovery (0125-00)

Sources: Indirect costs for "leave time" associated with federal programs.

Uses: Continuously appropriated to pay "leave time" for federally funded employees.

Budget Unit: COAB (Cont) (240) Commerce

FY 00 \$48,337	FY 01 \$48,692	FY 02 \$52,743	FY 03 \$46,667	FY 04 \$51,139
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Fund: Tourism and Promotion (0212-00)

Sources: A two percent (2%) hotel/motel/campground tax collected on sales by an establishment which provides lodging to members of the public for a fee. This includes the "sale" (i.e. the renting of a place to sleep) to an individual by a hotel/motel (including condominiums and townhouses) or campground for a period of less than thirty-one (31) continuous days (Idaho Code §67-4718). The fund also receives \$25 of the initial fee and \$15 of the annual renewal fee for the Idaho snowskier license plates (Idaho Code §49-419(2)); and not more than 15% of all revenues from the sale and renewal of Idaho white water rafting license plates (Idaho Code §49-419C(4)).

Uses: Provide employment of labor, protection, promotion, study, research, analysis and development of Idaho's travel and convention industry (Idaho Code §67-4710). Distributes 45% to Idaho Travel Council for statewide travel and convention programs, 45% to local non-profit travel and convention organizations, and 10% to the Department of Commerce for administrative costs. Revenue generated from snowskier license plates is for general promotion of Idaho's ski industry. Revenues generated from the sale of Idaho white water rafting license plates shall be used to pay for the costs of the plate design and for those administrative expenses necessarily incurred by operation of the general education and promotion program.

Budget Unit: COAA(240) Commerce

FY 00 \$4,345,495	FY 01 \$5,105,457	FY 02 \$4,808,950	FY 03 \$4,869,075	FY 04 \$5,086,847
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Fund: Unemployment Penalty and Interest (0302-00)

Sources: Receipts to this fund include: (1) moneys from all penalties and all interest on judgments or funds secured by liens, collected under the provisions of Idaho Code §72-1347A - 1347B and Idaho Code §72-1354 - 1364 after having been first deposited in the Clearing Fund; (2) pursuant to Idaho Code §72-1348, all moneys requisitioned for the administration of the Employment Security Law by the Legislature, which may accrue to the fund of this state in the Unemployment Trust Fund in the U.S. Treasury by virtue of section 903 of the Social Security Act (Pub. L. No. 74-271). (Idaho Code §72-1348) This fund is referred to as the Employment Security Administrative and Reimbursement Fund in Idaho Code §72-1354.

Uses: This fund is used by the director to pay costs of administration, which have not been provided by or are found not to have been properly chargeable against federal grants (or other funds) received in the Employment Security Special Administration Fund, for the payment of refunds, and for the purchase of real estate and construction of buildings pursuant to authorization by the State Board of Examiners. Funds credited to Idaho under Section 903 of the Social Security Act (Pub. L. No. 74-271) may be used by the director pursuant to appropriation by the Legislature for purchase of real estate and construction of buildings (Idaho Code §72-1348).

Budget Unit: EMAA (Cont) (240) Employment Services

FY 00 \$524,550	FY 01 \$2,589,423	FY 02 \$213,633	FY 03 \$925,140	FY 04 \$477,935
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Budget Unit: EMAF(240) Rural Partnership

FY 00 \$20,000	FY 01 \$14,299	FY 02 \$0	FY 03 \$0	FY 04 \$0
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Total Unemployment Penalty and Interest Fund (0302-00)

FY 00 \$544,550	FY 01 \$2,603,722	FY 02 \$213,633	FY 03 \$925,140	FY 04 \$477,935
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Fund: Employment Security Special Administration (0303-00)

Sources: This fund consists of interest earned from investment of the Employment Security Reserve Fund (Idaho Code §72-1347 - 1347A).

Uses: This fund is used for costs related to Employment Service Programs and Unemployment Insurance programs administered under the employment security law.

Budget Unit: EMAA (Cont) (240) Employment Services

FY 00 \$4,130,819	FY 01 \$6,032,737	FY 02 \$486,622	FY 03 \$2,485,229	FY 04 \$1,222,707
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Fund: Workforce Development Training (0305-00)

Sources: This fund is derived from the diversion of Unemployment Insurance taxes equal to 3% of the taxable wage rate authorized and payable under Idaho Code §72-1350. This fund is maintained separately and authorized under Idaho Code §72-1347B.

Uses: This fund is used to provide or expand training and retraining opportunities for Idaho's workforce. The fund has a statutory sunset of January 1, 2007.

Budget Unit: EMAA (Cont) (240) Employment Services

FY 00 \$2,354,416	FY 01 \$1,647,285	FY 02 \$2,467,341	FY 03 \$5,237,750	FY 04 \$2,064,917
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Fund: Miscellaneous Revenue (0349-00)

Sources: Miscellaneous receipts, grants, contributions or donations (Idaho Code §67-4705). Referred to in Idaho Code as the "Development and Publicity Account".

Uses: Funds are to be used to advertise the State of Idaho, its resources, both developed and undeveloped, its tourist resources and attractions, its agricultural, mining, lumbering and manufacturing resources, its health conditions and advantages, its scenic beauty and its other attractions and advantages. In general, promote and advertise the resources and products of the State of Idaho (Idaho Code §67-4703).

Budget Unit: COAA(240) Commerce

FY 00 \$121,885	FY 01 \$213,095	FY 02 \$52,068	FY 03 \$125,565	FY 04 \$81,770
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Sources: Revenue from conferences and publications, corporate donations, and the Workforce Development Training Fund moneys.

Uses: Operating expenses relating to IRP's mission.

The Idaho Rural Partnership was moved from the Department of Labor to the Department of Commerce in the middle of FY 2002. The Departments were subsequently merged in FY 2005. IRP was reauthorized by Exec. Order No. 2004-03.

Budget Unit: COAC(240) Idaho Rural Partnership

FY 00 \$0	FY 01 \$0	FY 02 \$0	FY 03 \$225	FY 04 \$62,048
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Sources: Grants from U.S. Department of Labor.

Uses: Funds used to carryout the various federal programs within the state department.

Budget Unit: EMAA (Cont) (240) Employment Services

FY 00 \$2,809,807	FY 01 \$3,591,471	FY 02 \$2,638,328	FY 03 \$5,519,550	FY 04 \$3,072,968
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Sources: Fees assessed on school districts and other users of the State Occupational Information Coordinating Committee's (SOICC) Idaho Career Information System (within the Division of Professional-Technical Education) for obtaining data from the information system.

Wage Claims: Moneys held in suspense and not paid after two years (because claimants cannot be located) are transferred to this fund. This transfer occurs annually on June 1.

Attorney Fees: When courts award a claimant for back pay, sometimes the employer is directed to pay the state for attorney fees as well. Payment of attorney fees are deposited into this fund.

Uses: The Department is on contract as the fiscal agent for the Division of Professional-Technical related funds.

Funds derived from wage claims and attorney fees can only be used to fund operating expenses not covered by the General Fund.

Budget Unit: EMAD(240) Wage & Hour

FY 00 \$0	FY 01 \$0	FY 02 \$0	FY 03 \$10,399	FY 04 \$10,400
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Sources: A portion of the rent payment paid for office space in Twin Falls is withheld each month and placed into this account.

Uses: Used to pay for certain items (maintenance, etc.) per the lease contract.

Budget Unit: EMAE (Cont) (240) Employment Services - Facility Reserve

FY 00 \$534	FY 01 \$991	FY 02 \$2,382	FY 03 (\$1,103)	FY 04 (\$718)
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Sources: Revenue from conferences and publications, corporate donations, and the Workforce Development Training Fund moneys.

Uses: Operating expenses relating to IRP's mission.

The Idaho Rural Partnership was moved from the Department of Labor to the Department of Commerce in the middle of FY 2002. The Departments were subsequently merged in FY 2005. IRP was reauthorized by Exec. Order No. 2004-03.

Sources: Annual licensing fees paid by farm labor contractors. (Idaho Code §44-1601 et seq.)

Uses: All fees collected are continuously appropriated for the administration of the farm labor contractor licensing program.

Budget Unit: EMAF(240) Rural Partnership

FY 00 \$8,099	FY 01 \$4,146	FY 02 \$0	FY 03 \$0	FY 04 \$0
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Sources: Contracted services for Department of Health & Welfare. Miscellaneous Revenue Fund 0349-31.

Uses: Disability Determination Services processes Medicaid cases for the Department of Health & Welfare. DDS has also used Penalty & Interest moneys to purchase equipment.

Budget Unit: EMAG (Cont) (240) Disability Determinations

FY 00 \$0	FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$15,540
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Budget Unit: GVNA (Cont) (191) Disabilities Determinations Service

FY 00 \$0	FY 01 \$19,795	FY 02 \$8,598	FY 03 \$81,998	FY 04 \$0
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Total Miscellaneous Revenue Fund (0349-00)

FY 00 \$2,940,326	FY 01 \$3,829,498	FY 02 \$2,701,377	FY 03 \$5,742,633	FY 04 \$3,246,007
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Fund: Seminars and Publications (0401-00)

Sources: Revenue from "other services" provided by the department for advertising and promotions. Primarily registration fees from the Governor's Conference on Recreation and Tourism, the Idaho Business Conference and many workshops. Also from participation fees for trade missions.

Uses: Funds are to be used to advertise the State of Idaho, its resources, both developed and undeveloped, its tourist resources and attractions, its agricultural, mining, lumbering and manufacturing resources, its health conditions and advantages, its scenic beauty and its other attractions and advantages. In general, promote and advertise the resources and products of the State of Idaho (Idaho Code §67-4703).

Budget Unit: COAA(240) Commerce

FY 00 \$365,361	FY 01 \$365,700	FY 02 \$292,617	FY 03 \$219,472	FY 04 \$256,726
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Fund: Unemployment Insurance Clearing (0514-01)

Sources: All Unemployment Insurance taxes, penalties and interest collected by the Department of Labor are forwarded to the State Treasurer for deposit in the Clearing Fund (Idaho Code §72-1346).

Uses: Penalties and interest collected into the Clearing Fund are transferred to the Unemployment Penalty and Interest Fund. All other receipts, except those necessary for the payment of refunds to employers or transfers to the Workforce Development Fund or the Employment Security Reserve Fund, are deposited in the Unemployment Trust Fund.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 00 \$0	FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$100
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Fund: Unemployment Trust (0514-02)

Sources: Deposited in this fund are the following monies transferred from the Clearing Fund: employer contributions, state contributions, and Reed Act building cost amortizations. In addition, interest payments are credited to the fund quarterly by the U.S. Treasurer based on daily balances.

Uses: The director requisitions money from the Trust Fund for deposit to the Special Benefit Payment Fund for payment of unemployment compensation benefits.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 00 \$2,507,263	FY 01 \$3,024,700	FY 02 \$4,508,190	FY 03 \$5,165,756	FY 04 \$3,677,432
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Fund: Employment Security Reserve (0514-03)

Sources: Receipts to this fund are generated by a reserve tax on all covered employers required to pay contributions pursuant to Idaho Code §72-1350. The interest earned on the investment of this fund is deposited to the Employment Security Special Administration Fund. Any interest and penalties collected as a result of the delinquent payment of reserve taxes are paid into the Unemployment Penalty and Interest Fund.

Uses: The monies in this fund are used exclusively to pay unemployment benefits to eligible claimants.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 00 \$0	FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0
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Fund: Unemployment Insurance Refund (0514-04)

Sources: Temporary holding account for deposits to the Unemployment Insurance Clearing Fund (0514-01).

Uses: This fund is used to refund employers who made unemployment insurance overpayments. Any funds not paid back to employers as refunds are deposited into the Unemployment Insurance Clearing Fund (0514-01).

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 00 \$0	FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0
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Fund: Special Benefit Payment (0514-31)

Sources: This fund receives money from the Unemployment Trust Fund (Idaho Code §72-1346).

Uses: The monies in this fund are used exclusively to pay unemployment benefits to eligible claimants.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 00 \$98,436,135	FY 01 \$115,788,543	FY 02 \$175,777,404	FY 03 \$176,287,518	FY 04 \$167,691,597
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Fund: Labor, Wage, And Hour Escrow (0577-00)

Sources: This fund consists of monies collected from employers who owe wages to employees who have filed wage claims with the Department when the employers have contested the claims.

Uses: The moneys deposited in this fund are used for the subsequent payment of wage claims.

Budget Unit: EMAD(240) Wage & Hour

FY 00 \$0	FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0
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Fund: Federal Grant (0348-00)

Sources: Funds received from various federal funding sources for community development block grants, economic development and technical assistance for businesses.

Uses: Funds are used to carry out the various federal programs within the department.

Budget Unit: COAA(240) Commerce

FY 00	\$9,618,316	FY 01	\$8,430,791	FY 02	\$7,846,062	FY 03	\$13,099,227	FY 04	\$11,370,178
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Sources: National Rural Development Partnership within the U.S. Department of Agriculture.

Uses: All personnel costs and a portion of its operating expenses.

The Idaho Rural Partnership was moved from the Department of Labor to the Department of Commerce in the middle of FY 2002, which is why there is not a full five year history of expenditures.. The Departments were subsequently merged in FY 2005. IRP was reauthorized by Exec. Order No. 2004-03.

Budget Unit: COAC(240) Idaho Rural Partnership

FY 00	\$0	FY 01	\$0	FY 02	\$33,377	FY 03	\$14,175	FY 04	\$93,632
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Sources: This fund consists of all moneys received from the federal government, or any agency thereof, for the proper administration of the Employment Security Law, the Employment Service and related programs, and the Workforce Investment Act (WIA).

The major federal grant is for administration of the Unemployment Insurance Program as authorized under the Social Security Act. This grant, as well as grants for the Employment Service and related programs, and WIA are administered at the federal level by the U.S. Department of Labor. No state matching funds are required,. Funds made available to the state through discretionary grants awarded by the U.S. Department of Labor are also credited to this account.

Uses: Monies are expended for personnel costs, operating expenses, and capital outlay. The monies deposited in this fund are used to pay administrative expenses and contract costs arising out of the administration of the Employment Security Law (Idaho Code §72-1301). Funds are also used to pay for employment and training programs, services to veterans and other specialized employment-related services.

Budget Unit: EMAA (Cont) (240) Employment Services

FY 00	\$39,634,368	FY 01	\$38,586,484	FY 02	\$49,015,836	FY 03	\$50,050,094	FY 04	\$53,319,831
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Sources: National Rural Development Partnership within the U.S. Department of Agriculture.

Uses: All personnel costs and a portion of its operating expenses.

The Idaho Rural Partnership was moved from the Department of Labor to the Department of Commerce in the middle of FY 2002, which is why there is not a full five year history of expenditures.. The Departments were subsequently merged in FY 2005. IRP was reauthorized by Exec. Order No. 2004-03.

Budget Unit: EMAF(240) Rural Partnership

FY 00	\$111,123	FY 01	\$111,810	FY 02	\$0	FY 03	\$0	FY 04	\$0
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Sources: This fund receives moneys from a federal grant authorized by the Social Security Act (42 U.S.C. §§ 420-425). The grant is administered by the Social Security Administration of the U.S. Department of Health and Human Services. Although the employees of the Disabilities Determination Service are state employees, there is no state matching requirement to receive this grant and there is no legislative appropriation. This program was moved by executive order to the Department of Employment effective fiscal year 2004.

Uses: Moneys are expended from this fund for the administration of the federal disability program by the Idaho Disability Determinations Service. This agency reviews the applications of disabled workers under the age of 65 to determine whether they are eligible to receive disability benefits under the Social Security Act.

Budget Unit: EMAG (Cont) (240) Disability Determinations

FY 00	\$0	FY 01	\$0	FY 02	\$0	FY 03	\$0	FY 04	\$6,920,532
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Sources: This fund receives moneys from a federal grant authorized by the Social Security Act (42 U.S.C. §§ 420-425). The grant is administered by the Social Security Administration of the U.S. Department of Health and Human Services. Although the employees of the Disabilities Determination Service are state employees, there is no state matching requirement to receive this grant and there is no legislative appropriation. This program was moved by executive order to the Department of Employment effective fiscal year 2004.

Uses: Moneys are expended from this fund for the administration of the federal disability program by the Idaho Disability Determinations Service. This agency reviews the applications of disabled workers under the age of 65 to determine whether they are eligible to receive disability benefits under the Social Security Act.

Budget Unit: GVNA (Cont) (191) Disabilities Determinations Service

FY 00	\$4,826,120	FY 01	\$5,079,997	FY 02	\$5,989,324	FY 03	\$6,210,178	FY 04	\$0
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Total Federal Grant Fund (0348-00)

FY 00	\$54,189,927	FY 01	\$52,209,082	FY 02	\$62,884,599	FY 03	\$69,373,674	FY 04	\$71,704,172
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Department of Commerce and Labor Grand Total

FY 00	\$173,264,601	FY 01	\$194,374,301	FY 02	\$261,702,333	FY 03	\$277,172,532	FY 04	\$262,167,253
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